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**SOUTHWEST LOUISIANA EDUCATION
AND REFERRAL CENTER, INC.**

(A Nonprofit Organization)

**FINANCIAL REPORT
DECEMBER 31, 2001**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Brupbacher & Associates
A Professional Accounting Corporation
Post Office Box 34
Rayne, Louisiana 70578

Release Date 4/10/02

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5-8
Statement of Cash Flows	9
Notes to Financial Statements	11-13
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	15
Supplemental Information	17-18

Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (318) 334-7251 FAX (318) 334-7002

To the Board of Directors of
Southwest Louisiana Education and
Referral Center, Inc.
Lafayette, Louisiana

We have audited the accompanying Statement of Financial Position of Southwest Louisiana Education and Referral Center, Inc., (a nonprofit organization) as of December 31, 2001, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of Southwest Louisiana Education and Referral Center's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the organizations 2000 financial statements, and in our report dated February 19, 2001, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southwest Louisiana Education and Referral Center, Inc., as of December 31, 2001, and the changes in net assets and its cash flows for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2002, on our consideration of Southwest Louisiana Education and Referral Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Southwest Louisiana Education and Referral Center taken as a whole. The supplemental information of the project on pages 17-18, is presented for the purpose of additional analysis and is not a required part of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Brupbacher & Associates, APAC

Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
February 25, 2002

MEMBER OF
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SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2001 AND 2000

	ASSETS	
	<u>2001</u>	<u>2000</u>
Current Assets		
Cash	\$ 132,487	\$ 208,890
Restricted Cash	33,258	66,220
Total Current Assets	<u>\$ 165,745</u>	<u>\$ 275,110</u>
Fixed Assets		
Property, Plant, and Equipment	\$ 166,116	\$ 143,260
Less: Accumulated Depreciation	(145,715)	(134,680)
Net Property, Plant, and Equipment	<u>\$ 20,401</u>	<u>\$ 8,580</u>
Other Assets		
Prepaid Insurance	<u>\$ 483</u>	<u>\$ 1,121</u>
Total Assets	<u><u>\$ 186,629</u></u>	<u><u>\$ 284,811</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable	\$ 3,068	\$ 4,413
Total Current Liabilities	<u>\$ 3,068</u>	<u>\$ 4,413</u>
Net Assets		
Temporarily Restricted	\$ 33,258	\$ 66,220
Unrestricted	150,303	214,178
Total Net Assets	<u>\$ 183,561</u>	<u>\$ 280,398</u>
Total Net Assets and Liabilities	<u><u>\$ 186,629</u></u>	<u><u>\$ 284,811</u></u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
UNRESTRICTED NET ASSETS		
Tel-Law	\$ 3,000	\$ -
City of Lafayette	64,892	133,285
DDS Contract	21,665	18,333
Miscellaneous Donations	30,649	18,639
Nike Tour	-	29,743
United Way	115,000	115,000
Donated Services	193,131	193,356
Campaign of Concern	12,600	10,000
Interest Income	5,270	1,557
Total Unrestricted Support	<u>\$ 446,207</u>	<u>\$ 519,913</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Tel-Law	\$ -	\$ 1,105
Tel-Med	361	270
Helpline	55,905	66,657
Project RX	68,129	87,765
Epilepsy Task Force	-	142
Total Net Assets Released from Restriction	<u>\$ 124,395</u>	<u>\$ 155,939</u>
 <i>Total Unrestricted Support and Reclassifications</i>	 <u><i>\$ 570,602</i></u>	 <u><i>\$ 675,852</i></u>
EXPENSES		
Program Services		
Social Services	\$ 193,131	\$ 193,356
Helpline	55,905	66,657
Tel-med	361	270
Tel-law	-	1,105
Project RX	68,129	87,765
Epilepsy Task Force	-	142
Total Program Services	<u>\$ 317,526</u>	<u>\$ 349,295</u>
 Supporting Services		
Management and General	<u>\$ 308,665</u>	<u>\$ 317,507</u>
 Total Expenses	 <u>\$ 626,191</u>	 <u>\$ 666,802</u>
 Increase (Decrease) in Unrestricted Net Assets	 <u>\$ (55,589)</u>	 <u>\$ 9,050</u>

See accompanying notes and accountant's report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
TEMPORARILY RESTRICTED NET ASSETS		
Tel-Med Support	\$ -	\$ -
Tel-Med Interest Income	110	170
Tel-Law Support	-	1,025
Tel-Law Interest	-	9
Helpline Support	35,983	66,879
Helpline Interest	230	301
RX Support	54,784	81,437
RX Interest	326	583
Epilepsy Support	-	120
Total Income Temporarily Restricted Net Assets	<u>\$ 91,433</u>	<u>\$ 150,524</u>
 NET ASSETS RELEASED FROM RESTRICTIONS		
Tel-Law	\$ -	\$ (1,105)
Tel-Med	(361)	(270)
Helpline	(55,905)	(66,657)
Project RX	(68,129)	(87,765)
Epilepsy Task Force	-	(142)
Total Net Assets Released from Restrictions	<u>\$ (124,395)</u>	<u>\$ (155,939)</u>
 INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	 \$ (32,962)	 \$ (5,415)
 INCREASE IN UNRESTRICTED NET ASSETS	 <u>(55,589)</u>	 <u>9,050</u>
 INCREASE (DECREASE) IN NET ASSETS	 \$ (88,551)	 \$ 3,635
 NET ASSETS AT BEGINNING OF YEAR	 280,398	 276,763
 PRIOR PERIOD ADJUSTMENT	 <u>(8,286)</u>	 <u>-</u>
 NET ASSETS AT END OF YEAR	 <u><u>\$ 183,561</u></u>	 <u><u>\$ 280,398</u></u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2001

	Social Services	Helpline	Tel-Med
Wages	\$ -	\$ -	\$ -
Payroll Taxes	-	-	-
Total Salaries and Related Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Audit Services	-	-	-
Bank Charges	-	11	-
Computer Expense	-	-	-
Contract Labor	-	-	-
Depreciation	-	-	-
Dues and subscriptions	-	-	-
Equipment Rental	-	-	-
Fundraising Expense	-	-	-
Insurance	-	-	-
Insurance - Group	-	-	-
Literature	-	-	-
Meals/Entertainment	-	-	-
Meetings	-	-	-
Office Expense	-	-	-
Postage	-	-	-
Professional fees	-	-	-
Programs	-	55,893	361
Rent	-	-	-
Repairs and Maintenance	-	-	-
Seminars and Conferences	-	-	-
Taxes and Licenses	-	-	-
Telephone	-	-	-
Travel	-	-	-
Utilities	-	-	-
Advertising	-	-	-
Miscellaneous	-	1	-
Donated Professional Services	193,131	-	-
Total Expenses	<u><u>\$ 193,131</u></u>	<u><u>\$ 55,905</u></u>	<u><u>\$ 361</u></u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2001

<u>Project RX</u>	<u>Supporting Services</u>	<u>Total</u>
\$ -	\$ 199,697	\$ 199,697
-	17,344	17,344
<u>\$ -</u>	<u>\$ 217,041</u>	<u>\$ 217,041</u>
-	3,550	3,550
7	168	186
-	3,903	3,903
-	474	474
-	11,034	11,034
-	806	806
-	5,798	5,798
1,381	-	1,381
-	3,993	3,993
-	-	-
-	2,676	2,676
-	184	184
-	1,611	1,611
50	8,236	8,286
-	4,202	4,202
-	3,780	3,780
66,691	7,723	130,668
-	15,600	15,600
-	2,314	2,314
-	145	145
-	20	20
-	8,860	8,860
-	1,028	1,028
-	4,564	4,564
-	931	931
-	24	25
-	-	193,131
<u>\$ 68,129</u>	<u>\$ 308,665</u>	<u>\$ 626,191</u>

(Continued)

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES (Continued)
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2001 AND 2000

	December 31, 2001 <u>Total</u>	December 31, 2000 <u>Total</u>
Wages	\$ 199,697	\$ 207,702
Payroll Taxes	17,344	16,351
Total Salaries and Related Expenses	<u>\$ 217,041</u>	<u>\$ 224,053</u>
Audit Services	3,550	3,550
Bank Charges	186	487
Computer Expense	3,903	1,088
Contract Labor	474	-
Depreciation	11,034	12,772
Dues and subscriptions	806	932
Equipment Rental	5,798	8,031
Fundraising Expense	1,381	1,011
Insurance	3,993	3,017
Insurance - Group	-	5,859
Literature	2,676	1,304
Meals/Entertainment	184	327
Meetings	1,611	1,481
Office supplies	8,286	11,907
Postage	4,202	3,133
Professional fees	3,780	4,305
Programs	130,668	154,713
Rent	15,600	15,600
Repairs and Maintenance	2,314	392
Seminars and Conferences	145	74
Taxes and Licenses	20	159
Telephone	8,860	10,189
Travel	1,028	3,865
Utilities	4,564	4,929
Advertising	931	-
Miscellaneous	25	-
Donated Professional Services	193,131	193,356
Total Expenses	<u><u>\$ 626,191</u></u>	<u><u>\$ 666,534</u></u>

See accompanying notes and accountant's audit report

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
STATEMENT OF CASH FLOWS
FOR THE TWELVE MONTH PERIOD ENDED DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
Cash Flows from Operating Activities		
Increase in Net Assets	\$ (88,551)	\$ 9,050
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	11,034	12,772
(Increase) Decrease in Prepaid Insurance	638	350
Increase (Decrease) in Accounts Payable	<u>(1,344)</u>	<u>3,324</u>
Net Cash Provided (Used) by Operating Activities	\$ (78,223)	\$ 25,496
Cash Flows from Investing Activities		
(Increase) Decrease Property, Plant, Equipment	<u>(22,856)</u>	<u>(12,190)</u>
Net Increase (Decrease) in Cash	\$ (101,079)	\$ 13,306
Change in Temporarily Restricted Net Assets	-	(5,416)
Prior Period Adjustment	(8,286)	-
Cash at beginning of year	<u>275,110</u>	<u>267,220</u>
Cash at end of year	<u><u>\$ 165,745</u></u>	<u><u>\$ 275,110</u></u>

See accompanying notes and accountant's audit report

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SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION - The Southwest Louisiana Education and Referral Center, Inc. is a non-profit organization as described in Sec 501 (c) (3) of the Internal Revenue Code. The Organization administers the following programs:

Enhanced I & R - 211	Campaign of Concern
Milk Fund	Nutrition line
Counseline	Tel-Med
Donated Dental Services	Tel-Law
Detention Home	Teen Call
Developmental Disabilities	Kid Call
Drug Education Booklets	Parentline
Epilepsy Task Force	Unwed Mothers
Eyeglass Program	Veneral Disease
Helpline	Vial of Life
Project RX	Legal Assistance
Medical Appliances	Internet Web Site

The mission of Southwest Louisiana Education and Referral Center, Inc. is to see that, in times of personal crisis, people can call the organization's hotline and be assured of assistance and/or advocacy.

BASIS OF ACCOUNTING - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

PUBLIC SUPPORT AND REVENUE - Public support and revenues from fund raising activities are available for use in the current year unless specifically restricted by the donor. Grants and other contributions of cash and other assets are reported as temporarily restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and the assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from those estimates.

CASH AND CASH EQUIVALENTS - The organization has included in cash the following at December 31, 2001:

General Operating Funds	\$ 19,085
Savings Account	106,480
Other	6,922
Temporarily Restricted Funds	<u>33,258</u>
Total Cash	<u>\$ 165,745</u>

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

DEPRECIATION - The furniture and equipment are being depreciated over 5 years using the MACRS method of depreciation. Leasehold improvements are being depreciated over 7 years using the MACRS method of depreciation.

INCOME TAXES - Southwest Louisiana Education and Referral Center, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. There was no unrelated business income for 2001.

COMPARATIVE DATA - Comparative total data for the prior year has been provided in the accompanying financial statements in order to provide an understanding of changes in the organizations financial position and operations. However, comparative (i.e. presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE 2 - CHANGES IN ACCOUNTING PRINCIPLES

The organization has adopted the provisions of Statement of Financial Accounting Standards No. 116, Accounting for Contributions received and Contributions Made and No. 117, Financial Statements of Not for Profit Organizations by restating net assets as of December 31, 1997. Statement No. 116 requires the organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations, and requires a statement of financial position, a statement of activities, and a statement of cash flows.

NOTE 3 - FURNITURE, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS

The following is a summary of furniture, equipment, and leasehold improvements as of December 31, 2001:

Furniture and Equipment	\$ 146,398
Leasehold Improvements	<u>19,718</u>
	\$ 166,116
Less Accumulated Depreciation	<u>(145,715)</u>
	<u>\$ 20,401</u>

NOTE 4 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following periods:

Periods after December 31, 2001:

Helpline	\$ 17,274
Project RX	7,698
Tel-Med	<u>8,286</u>
Total Temporarily Restricted Net Assets	<u>\$ 33,258</u>

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restriction specified by donors as follows:

Helpline	\$ 55,905
Project RX	68,129
Tel-Med	<u>361</u>
Total restrictions released	<u>\$ 124,395</u>

NOTE 5 – DONATED SERVICES

Southwest Louisiana Education and Referral Center, Inc. receives a significant amount of donated services from unpaid volunteers who provide medical and dental services to people who are otherwise unable to receive these services. These amounts have been included in the statement of activities as they have met the criteria for recognition as described in SFAS 116.

NOTE 6 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment was recorded to properly classify \$8,285 of grant money received in December 2000 but was actually 2001 funds.

NOTE 7 – SUBSEQUENT EVENTS

For the year ended December 31, 2000, Southwest Louisiana Education and Referral Center, Inc. was notified by the Lafayette Consolidated Government that there would be a reduction in the 2001 allocation. The reduction was due to budget cuts by the Lafayette Consolidated Government. Additional budget cuts are expected for the year ended 2002. The organization is working to raise additional funds to compensate for the budget cuts.

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Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (318) 334-7251 FAX (318) 334-7002

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Southwest Louisiana Education and
Referral Center, Inc.
Lafayette, Louisiana

We have audited the financial statements of Southwest Louisiana Education and Referral Center, Inc., as of and for the year ended December 31, 2001, and have issued our report thereon dated February 25, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Southwest Louisiana Education and Referral Center, Inc.'s, financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Southwest Louisiana Education and Referral Center, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, others within the organization, legislative auditor and other agencies and is not intended to be and should not be used by anyone other than those specified parties.

Brupbacher & Associates, APAC

Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
February 25, 2002

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SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
SUPPLEMENTAL INFORMATION

SCHEDULE OF TEMPORARILY RESTRICTED ACTIVITY

	<u>Tel-Med</u>	<u>Helpline</u>	<u>Project RX</u>	<u>Epilepsy</u>	<u>Total</u>
Beginning Balance (1/1/01)	\$ 8,537	\$ 36,792	\$ 20,717	\$ 174	\$ 66,220
Support & Interest Received	\$ 110	\$ 36,213	\$ 55,110	\$ -	91,433
Released from restrictions	(361)	(55,905)	(68,129)	-	(124,395)
2001 Change in temporarily restricted net assets by specific program	\$ (251)	\$ (19,692)	\$ (13,019)	\$ -	\$ (32,962)
Transfers	-	174	-	(174)	-
Total Temporarily Restricted Net Assets (12/31/01)	<u>\$ 8,286</u>	<u>\$ 17,274</u>	<u>\$ 7,698</u>	<u>\$ -</u>	<u>\$ 33,258</u>

SCHEDULE OF DONATED PROFESSIONAL SERVICES

	<u>Number of Visits</u>	<u>In Kind Value</u>
Detention Home		
Children seen by Doctors	301	\$ 24,980
Children seen by Dentists	-	-
Monthly on Call Fee	-	4,800
Monthly Medication Fee	17	1,700
Monthly Transportation Fee	-	756
Pregnancy Tests Performed	70	1,162
Drug Screens Performed	29	740
Total Detention Home	<u>417</u>	<u>\$ 34,138</u>
Campaign of Concern	922	56,580
Donated Dental Services	302	101,813
Eyccare Program	<u>6</u>	<u>600</u>
Total Donated Professional Services	<u>1,647</u>	<u>\$ 193,131</u>

SOUTHWEST LOUISIANA EDUCATION AND REFERRAL CENTER, INC.
SUPPLEMENTAL INFORMATION

Statement of Revenues and Expenses
For the Twelve Month Period Ended December 31, 2001 and 2000

	2001	2000
Revenues:		
Support	\$ 223,141	\$ 325,001
Donated Services	193,131	193,356
Program Services	115,432	149,460
Interest	5,936	2,619
Total Revenues	<u>\$ 537,640</u>	<u>\$ 670,436</u>
Expenses:		
Wages	\$ 199,697	\$ 207,702
Payroll Taxes	17,344	16,351
Bank Charges	186	487
Computer Expense	3,903	1,088
Contract Labor	474	-
Depreciation	11,034	12,772
Dues & Subscriptions	806	932
Equipment Rental	5,798	8,031
Fundraising Expense	1,381	1,011
Insurance	3,993	3,017
Insurance - Group	-	5,859
Literature	2,676	1,304
Meals/Entertainment	184	327
Meetings	1,611	1,481
Office Supplies	8,286	11,907
Postage	4,202	3,133
Professional Fees	3,780	4,305
Programs	130,668	154,713
Rent	15,600	15,600
Repairs and Maintenance	2,314	392
Seminars and Conferences	145	74
Taxes and Licenses	20	159
Telephone	8,860	10,189
Travel	1,028	3,865
Utilities	4,564	4,929
Advertising	931	-
Donated Professional Services	193,131	193,356
Accounting and Legal	3,550	3,550
Miscellaneous	25	268
Total Expenses	<u>\$ 626,191</u>	<u>\$ 666,802</u>
Net Income	<u>\$ (88,551)</u>	<u>\$ 3,634</u>